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AZ CORP COMMISSION  
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**Docket Control Center**

Arizona Corporation Commission  
1200 West Washington Street  
Phoenix, Arizona 85007-2927

Re: **Decision No. 71786**

**Docket Nos. T-20423A-10-0153, T-03228A-10-0153, T-03517A-10-0153**

Compliance Filing

Matrix Telecom, Inc.

Dear Sir or Madam:

Transmitted herewith on behalf of Matrix Telecom, Inc. ("Matrix") are an original and thirteen (13) copies of this compliance filing being made pursuant to the above-noted decision in the above-referenced dockets. Matrix apologizes for the delay in submitting this response.

Matrix did not have any update regarding any changes in the status of debt financing plans in Arizona to provide for the filing originally due April 15, 2012. The Company respectfully requests that the Commission accept this letter as Matrix's complete response for this compliance filing. If this is not acceptable, please contact the undersigned immediately for additional information.

Thank you for your time and attention to this matter. Please contact Leslie Ellis at (972) 910-1411, [regulatory.affairs@impacttelecom.com](mailto:regulatory.affairs@impacttelecom.com) or at the Company's principal address, if you have any questions regarding this filing.

Respectfully submitted,

Leslie Ellis  
Manager, Regulatory Affairs

cc: Compliance Section  
Arizona Corporation Commission

Alex Valencia  
Senior Director, Government Affairs and Compliance

Arizona Corporation Commission  
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